



**U.S. Department of Justice**

*United States Attorney  
Southern District of New York*

*The Silvio J. Mollo Building  
One Saint Andrew's Plaza  
New York, New York 10007*

November 1, 2023

**By ECF and Email**

The Honorable P. Kevin Castel  
United States District Judge  
500 Pearl Street  
New York, New York 10007

**Re: *United States v. Brijesh Goel, 22 Cr. 396 (PKC)***

Dear Judge Castel:

The Government respectfully submits this letter in advance of sentencing. Today, Goldman Sachs provided the Government with documents supporting Goldman Sachs's restitution claim. The Government submits those documents as Exhibit A. According to Goldman Sachs, the items marked in blue represent "overlapping time" that Goldman Sachs determined would have been spent on productions in the criminal matter even if there were no SEC matter, the items marked in yellow represent "SEC-only time," and the items marked in white represent "DOJ-only time." Furthermore, according to Goldman Sachs, the final page reflects the total amount Goldman Sachs incurred on the two matters, as well as the total minus the "SEC-only time."

Respectfully submitted,

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